

**DISTRIBUTION OF
LOTTERY AND GAMING REVENUES
AND THE BUILD INDIANA FUND**

FISCAL YEAR 2015



**Prepared by the
Indiana State Budget Agency**

Table of Contents

Narratives:

Executive Summary.....	1
Introduction.....	3
Historical Expenditures.....	7
Riverboat Admissions and Wagering Tax Distribution Summary.....	29

Tables:

Table 1: FY 2015 Distributable Revenues by Source.....	4
Table 2: FY 2015 Distributions of Revenues.....	5
Table 3: FY 2015 Distributions from Build Indiana Fund.....	5
Table 4: FY 2015 Distributions from Build Indiana Fund to State and Local Project.....	6
Table 5: Distribution of BIF and Lottery Shares into TRF and PERF by County.....	10
Table 6: Distribution of Riverboat Admission and Wagering Tax to State and Local Units.....	32

Charts:

Chart 1: FY 2015 Distributable Revenues by Source.....	4
Chart 2: FY 2015 Distributions from Build Indiana Fund.....	6
Chart 3: Distribution of Riverboat Admissions Tax Flowchart.....	33
Chart 4: Distribution of Riverboat Wagering Tax Flowchart.....	34
Chart 5: Build Indiana Fund Distributions and Uses.....	35

Appendix:

Historical Tables Appendix.....	36
FY 2015 Statutory Regulation Appendix.....	37

Executive Summary

The lottery and gaming revenue report for fiscal year 2015 contains total gaming revenue by source, distributions to state and local units and distributions to and from the Build Indiana Fund. The report examines the sources and uses of revenues from lottery and gaming (L&G) operations in Indiana. Lottery, riverboats, racinos, and charity gaming are the primary sources of lottery and gaming revenues in Indiana. Along with the Hoosier Lottery, Indiana has eleven riverboats, two racinos (horse track with a casino), and offers charity gaming licensees.

The Hoosier Lottery started operations on October 13, 1989, after a majority of Indiana citizens voted favorably on a 1988 voter referendum. The Hoosier Lottery has contributed \$242,458,988 towards total gaming revenue for FY 2015, which is up from FY 2014 by 7.1%.

P.L. 24-1992 allowed qualified not-for-profit organizations to conduct charity gaming events in Indiana. These gaming events include bingo, charity game nights, door prizes; festival events, raffles, the sale of pull tabs, punchboards, and tip boards. Organizations must be licensed and registered for each type of charity gaming event they want to conduct. Charity gaming taxes have contributed \$5,070,737 in revenues towards state and local distributions in FY 2015, which is up 0.9% from the FY 2014.

In 1993, the Indiana General Assembly allowed riverboat gaming in Indiana. The first riverboat license was issued on December 5, 1995, to Aztar Indiana Gaming Corporation. Since then, ten additional riverboats have started operating in Indiana. Riverboat wagering and admissions taxes have contributed \$55,658,518 and \$452,177,070 in revenue to state and local funds in FY 2015, respectively, which is down 6.9% and 6.8% and from FY 2014.

On September 1, 1994, the first pari-mutuel wagering in the state's history was conducted at Hoosier Park in Anderson. On December 6, 2002, Indiana Downs in Shelbyville became the state's second pari-mutuel track. In 2007, the Indiana General Assembly approved slot machine wagering at the state's two pari-mutuel racetracks (racinos)¹. Pari-mutuel taxes and slot machine wagering taxes have contributed \$1,879,225 and \$145,467,102, respectively, to state and local funds in FY 2015, which is down 15.6% and 1.2% from FY 2014. Also, there are pari-mutuel satellite facilities, which contributed \$307,060 in FY 2015, which is down 1.0% from FY 2014.

The State General Fund, Build Indiana Fund, local units, Teachers' Retirement Fund, Police/Fire Pension Relief Fund and other state funds receive distributions from the L&G revenues collected by the state. The State General Fund received \$345,122,920 in FY 2015 revenues. The Build Indiana Fund received \$250,000,000 in FY 2015 revenues. Local units received \$238,868,255 in FY 2015 and state funds received \$68,983,515 of FY 2015 revenues.

During the 2015 legislative session, House Enrolled Act 1540 made several major changes to gaming laws in the state of Indiana. There were twelve major changes that will affect FY 2016 lottery and gaming revenue collections and distributions. The bill outlines 1) the process for entering into tribal-state compacts with Indian gaming, 2) authorizes riverboats to move inland to adjacent properties meeting certain requirements, 3) makes promotional play deductions for riverboat and racino permits, 4) caps the number of gambling games offered by a licensed owner to the greatest number of gambling games offered since January 1, 2007, 5) pending approval it authorizes table games for racinos, 6) lowers the racino wagering tax to 88.0% from the 91.5% beginning

¹ The two racinos also paid \$250 million each in license fees. When accounting for the revenues and distributions, except where it is specifically mentioned, this report excludes the license fees and payments under local development agreements by the riverboats and racinos.

after June 30, 2015, 7) exempts riverboats in a historic district from paying admission taxes and requires a licensing fee of \$2.5 million for racinos in a historic district, while also changing the distributions in the district and establishing a tax credit for French Lick, 8) provides West Baden Springs Historic Hotel Preservation with a \$1 million appropriation before June 30, 2015 and a \$2 million appropriation each fiscal year after June 30, 2015, 9) imposes a food and beverage tax and a supplemental innkeeper's tax on transactions occurring at the French Lick resort and West Baden, 10) authorizes the county council of a county in a historic hotel district to impose a public safety local option income tax without imposing any other local option income taxes, 11) repeals a requirement that the Indiana Gaming Commission study the use of complimentary promotional credit programs, and 12) urges the Legislative Council to assign to an interim study committee certain study topics related to gaming.

The effective date for the HEA 1540 begins on July 1, 2015, and has several estimated fiscal impacts on the state. It will reduce the wagering tax base from racinos and increase the free play deduction from \$5 million to \$7 million per year, while also removing the expiration of the free play deduction for the riverboat casinos and racinos, and it allows assignability of the free play deduction. HEA 1540 will change distributions from the Historic Hotel Preservation and Maintenance Fund. It provides the French Lick Historic Tax Credit and changes the wagering distributions of the French Lick Casino, and replaces the admission tax at French Lick with a Historic Hotel District Community Support Fee.

All distribution amounts can be seen in the following reports. In addition there are flowcharts that visually display how revenue was distributed and to what source. Following the county distribution amounts from BIF and other funds, are appendixes of historical data back through FY 2010 and a statute reference appendix that explains the distribution amounts allotted.

Introduction

This report presents total state distributions of lottery and gaming revenues. It also presents the distribution of Build Indiana Fund revenues by county for the fiscal year ending June 30, 2014, as well as cumulative state distributions since the General Assembly first enacted the law governing the use and distribution of lottery revenues in 1989. In 1995, the General Assembly created the Lottery and Gaming Surplus Account and State and Local Capital Projects Account within the existing Build Indiana Fund. The Build Indiana Fund was established by the 1989 Lottery Act. P.L. 25-1995, required that revenue from the Hoosier Lottery (after retirement and pension distributions), the riverboat gaming wagering tax, the horse racing pari-mutuel wagering tax, and charity gaming taxes and license fees be deposited in the Lottery and Gaming Surplus Account. P.L. 25-1995 also set forth the uses of the Lottery and Gaming Surplus Account revenues and provided for distribution priorities should the revenue from the various gaming sources fall short of appropriations. P.L. 186-2002 eliminated statutory references to the Lottery and Gaming Surplus Account and the State and Local Projects Account and replaced them with references to the Build Indiana Fund.

Through P.L. 186-2002 and P.L. 192-2002(ss), the General Assembly made certain changes to the appropriations, transfers, and distributions of lottery and gaming revenues. P.L. 192-2002(ss) provided that after sufficient funds are distributed to the Indiana Gaming Commission for administrative costs, \$33.0 million of riverboat wagering taxes collected in a state fiscal year is set aside for revenue sharing among cities, towns, and counties where riverboats are not located. The funds are distributed based on population. After the set aside for revenue sharing, 25% of the remaining riverboat wagering tax revenue up to the amounts received in FY 2002 is distributed as required by IC 4-33-13-5 to the local units in which a riverboat is operating. The remainder of the wagering tax revenue is deposited in the State General Fund.

After \$60.0 million of Hoosier Lottery profits is transferred from the Lottery Administrative Trust Fund to the Pension Relief Fund and the Teachers' Retirement Fund, the remaining Hoosier Lottery profits are transferred to the Build Indiana Fund. In addition, the Build Indiana Fund receives interest income, horse racing pari-mutuel wagering tax revenue (except for the first \$150,000 which is transferred to the Veterinary School Research Account), and charity gaming excise tax and license fee revenue. Finally, the fund receives a statutory transfer from the riverboat wagering tax revenue remitted to the State General Fund. The transfer amount is such that the total lottery and gaming revenue deposited in the Build Indiana Fund equals \$250.0 million in a fiscal year. Interest revenue deposited in the fund does not count against the \$250.0 million guarantee. P.L. 186-2002 changed the definition of eligible recipients and required recipients to follow certain guidelines in order to receive state and local project grants.

Table 1: FY 2015 Distributable Revenues by Source

Revenue Source	FY 2015 Revenue	FY 2014 Revenue	Annual % Change
Riverboat Admission Tax	\$55,658,518	\$59,771,378	-6.9%
Riverboat Wagering Tax	\$452,177,070	\$485,225,554	-6.8%
Racetrack/Slot Machine Wagering Tax	\$145,467,102	\$147,187,486	-1.2%
Pari-Mutuel Wagering Tax	\$1,879,225	\$2,226,309	-15.6%
Pari-Mutuel Satellite Facility Wagering Tax	\$307,060	\$310,047	-1.0%
Hoosier Lottery	\$242,458,988	\$226,324,253	7.1%
Charitable Gaming Tax	\$5,070,737	\$4,988,429	0.9%
Total Revenue	\$903,018,701	\$926,071,753	-12.9%

All revenues are totals revenues by each casino/taxing identity. Each one of distributions meets Indiana code for Lottery and Gaming Distributions and Revenue for FY 2015. % -change is taking the current method and applying to all years in question to come up with growth of gaming industry. Also, the hold harmless amount required by statute is \$48,000,000 for FY 2015, which is subtracted from Riverboat Wagering Tax. It is determined by supplemental adjustments for Riverboat Admissions.

* Refer to Historical Tables Appendix: Table 1 for historical data dating back to FY 2010.

Chart 1: FY 2015 Distributable Revenues by Source

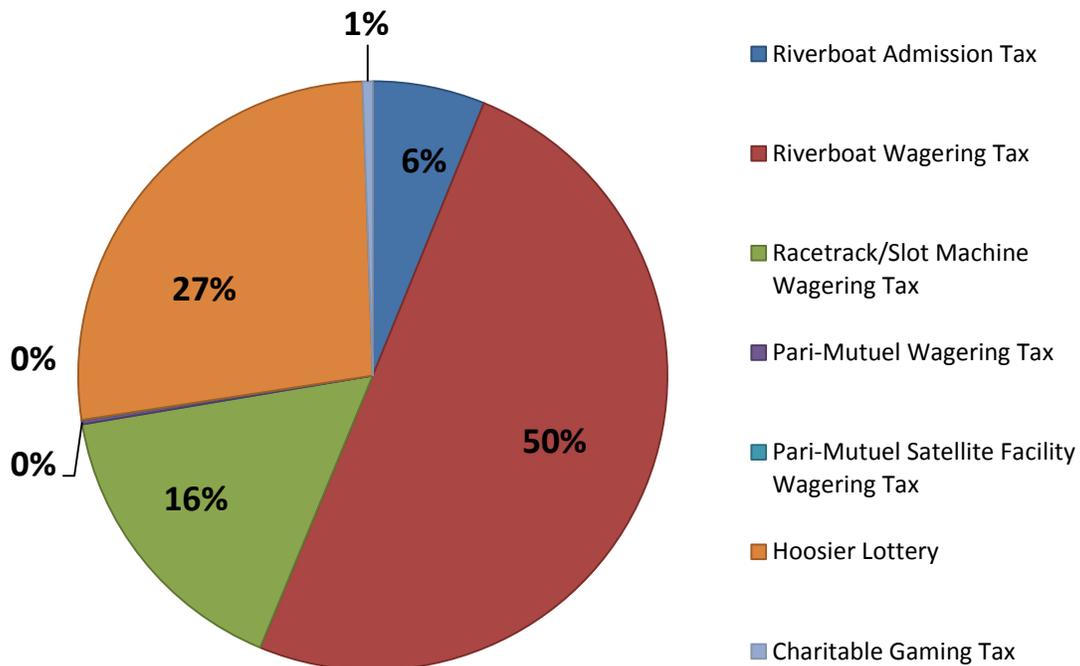


Table 2: FY 2015 Distribution of Revenues

Local Distributions		
Revenue Source	Recipients	FY 2015 Distr.
Riverboat Wagering Tax	Local Units w/ Casinos	\$81,070,773
Riverboat Wagering Tax	Local Sharing Set Aside	\$33,000,000
Riverboat Wagering Tax	Local Admission Tax Hold Harmless	\$42,819,966
Riverboat Admissions Tax	Local Units w/ Casinos	\$38,857,135
Racetrack/Slot Machine Wagering Tax	Supplemental 1% Tax	\$0
Racetrack/Slot Machine Wagering Tax	Local Units w/ Casinos	\$13,120,382
Lottery Profits	Pension Relief Fund	\$30,000,000
Total		\$238,868,255
State Fund Distributions		
Revenue Source	Recipients	FY 2015 Distr.
Riverboat Wagering Tax	Indiana Economic Development Fund	\$57,224
Riverboat Wagering Tax	Admission Tax Hold Harmless	\$5,180,034
Riverboat Wagering Tax	Indiana Gaming Commission	\$1,825,856
Riverboat Admissions Tax	Indiana Economic Development Fund	\$774,159
Riverboat Admissions Tax	State Fair Commission	\$2,656,677
Riverboat Admissions Tax	NW IN Law Enforcement Training Center	\$87,110
Riverboat Admissions Tax	Division of Mental Health and Addiction	\$1,771,100
Racetrack/Slot Machine Wagering Tax	Share of 15% of AGR to State Breeding Funds	\$21,797,302
Pari-Mutuel Wagering Tax	Purdue Veterinary School Research	\$150,000
Pari-Mutuel Wagering Tax	Indiana Horse Racing Commission	\$1,600,267
Pari-Mutuel Satellite Facility Wagering Tax	Livestock Industry Promotion and Development	\$153,530
Pari-Mutuel Satellite Facility Wagering Tax	State Fair Commission	\$153,530
Lottery Profits	Teachers Retirement Fund	\$30,000,000
Charity Gaming Tax	Charity Gaming Enforcement Fund	\$2,970,931
Total		69,177,720
Build Indiana Fund		
Revenue Source	Fund	FY 2015 Distr.
Pari-Mutuel Wagering Tax	Build Indiana Fund	\$128,958
Lottery Profits	Build Indiana Fund	\$182,458,988
Charity Gaming Tax	Build Indiana Fund	\$2,250,000
Riverboat Wagering Tax	Build Indiana Fund (adjustment to meet cap)	\$65,162,053
Total		\$249,999,999
State General Fund		
Revenue Source	Recipients	FY 2015 Distr.
Riverboat Wagering Tax	State General Fund	\$223,061,164
Riverboat Admissions Tax	State General Fund	\$11,512,337
Racetrack/Slot Machine Wagering Tax	Share of 15% of AGR to State General Fund	\$0
Racetrack/Slot Machine Wagering Tax	State General Fund	\$110,549,418
Total		\$345,122,920
Total Distributions for FY 2015		\$903,018,701

Table 3: FY 2015 Distributions from Build Indiana Fund

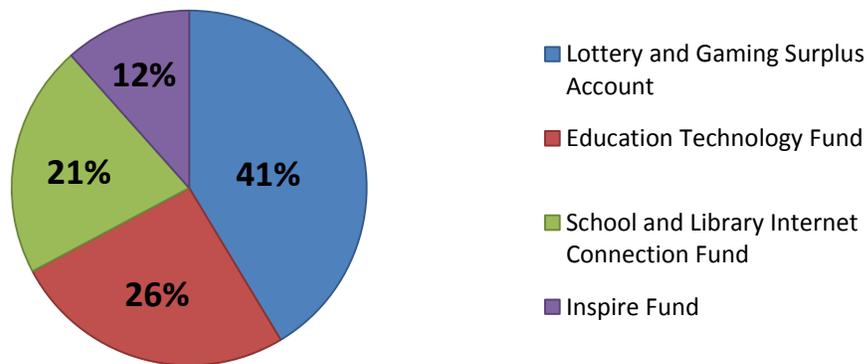
Projects	FY 2015 Distribution	FY 2014 Distribution	Annual % Change
Motor Vehicle Excise Tax Replacement	\$236,212,440	236,212,440	0.0%
State and Local Projects	\$11,943,948	13,700,000	-12.8%
Total Distribution	\$248,156,388	\$249,912,440	-0.7%

* Refer to Historical Tables Appendix: Table 2 for historical data dating back to FY 2010.

Table 4: FY 2015 BIF State and Local Project Distributions:

Accounts/Funds	FY 2015 Distribution	FY 2014 Distribution	Annual % Change
Lottery and Gaming Surplus Account	\$4,941,751	\$4,941,751	0.0%
<i>I-Light Network Operations</i>	\$1,471,833		
<i>Higher Education Telecommunications</i>	\$435,269		
<i>Giga Pop Project</i>	\$656,158		
<i>Southern IN Education Alliance</i>	\$1,090,452		
<i>Degree Link</i>	\$460,245		
<i>Workforce Centers</i>	\$732,794		
<i>Midwest Higher Education Community</i>	\$95,000		
Education Technology Fund	\$3,086,072	\$3,086,072	0.0%
<i>David C. Ford Education Tech Program</i>	\$3,086,072		
School and Library Internet Connection Fund	\$2,533,875	\$2,624,500	-3.5%
<i>School Internet Connectivity</i>	\$1,746,000		
<i>Local Library Connectivity Grant</i>	\$787,875		
Inspire Fund	\$1,382,250	\$1,382,250	0.0%
<i>Virtual Library</i>	\$1,382,250		
Total Project Distribution	\$11,943,948	\$12,034,573	-0.8%

Chart 2: FY 2015 BIF State and Local Project Distributions



Historical Expenditure Detail

1. Excise Tax Relief: The 1990 Lottery Act amendments reduced automobile excise taxes effective January 1, 1991. The 1991 Budget Act, however, suspended the excise tax cut program effective December 31, 1991, after being in effect for one year. The replacement mechanism was instead used to calculate the amount that would be used for tuition support (see following note on Tuition Support). Four years later, P.L. 25-1995 reduced automobile excise tax rates by a maximum of 50% over six years. Funding to replace most, but not all, of the lost revenue was appropriated from the Lottery and Gaming Surplus Account.

P.L. 26-1996 accelerated the automobile excise tax rate reduction, thereby implementing the entire rate cut (50% maximum) in CY 1996. The revenue required to fund this acceleration was appropriated from the State General Fund. P.L. 260-1997 increased the amount of funding from the Lottery and Gaming Surplus Account to replace most, but not all, of the revenue lost due to the rate reduction implemented in CY 1996. The total amount of funding from this account equals: \$139.5 million for CY 1996, \$155 million for CY 1997, \$180 million for CY 1998, \$206 million for CY 1999, \$233 million for CY 2000, and \$236.2 million for CY 2001 and each year thereafter. P.L. 186-2002 eliminated the Lottery and Gaming Surplus Account within the Build Indiana Fund and required the \$236.2 million distribution for each calendar year to continue from the Build Indiana Fund.

2. Tuition Support: The 1991 Budget Act suspended the motor vehicle excise tax relief program enacted in 1990 and instead dedicated the same amount of Hoosier Lottery profits that would have been utilized for excise tax relief to provide financial support for local schools. The 1991 Budget Act provided that these funds would be used to provide supplemental grants to each school corporation in the State in CY 1992 and CY 1993. The 1993 Budget Act provided that these supplemental grants to schools created by the 1991 budget act, would be distributed as a part of the regular tuition support distribution in CY 1994 and CY 1995. The use of lottery revenue for tuition support was discontinued on June 30, 1995. For purposes of the county-by-county detail in *Table 2*, if a school corporation serves residents in more than one county, the amount of tuition support is shown only for the county of budget review.

3. Teachers' Retirement Fund: The 1989 Lottery Act provided for annual appropriations of Hoosier Lottery profits to help reduce the unfunded liability in the Indiana Teachers' Retirement Fund. The 1991 and 1993 Budget Acts redirected these appropriations to pay current teacher pensions in fiscal years 1992 through 1995. Beginning in FY 1996, the state deposits a portion of lottery revenue into the Pension Stabilization Fund. The Pension Stabilization Fund is designed to address unfunded liabilities in the Teachers' Retirement Fund pre-1996 account. Because teacher pension payments are an obligation of the state and not local school corporations, it is not possible to allocate these lottery revenues by county. However, residents of each county benefit from this distribution. Current law requires a transfer from lottery profits to the Pension Stabilization Fund of \$30.0 million each fiscal year. The Hoosier Lottery transfer schedule changed from quarterly to monthly in FY 2011, resulting in the Pension Stabilization Fund receiving \$35M for FY 2011. The transfer occurs before surplus lottery profits are transferred to the Build Indiana Fund. P.L. 224-2003 required the FY 2004 and FY 2005 appropriations to be used to reduce the employer contribution rate that school corporations would otherwise pay to the Teachers' Retirement Fund for teachers covered by the 1996 account. The Teachers' Retirement Pension Stabilization Fund pre-1996 account continued to receive the appropriation in FY 2006 and thereafter.

4. Police and Fire Pensions: The 1989 Lottery Act provided that \$10.0 million of Hoosier Lottery profits would be used annually to offset the police and fire pension liabilities of cities and towns in Indiana. P.L. 273-1999 increased the transfer to police and fire pensions to \$30.0 million annually. The funds are distributed to individual communities each year in accordance with actuarial principles. Until December 31,

2008, police and fire pension payments were the responsibility of cities and towns. Beginning on January 1, 2009, the State of Indiana assumed responsibility for payments from the Old Plans and repealed the formula used to calculate the amount of relief distributed to municipalities from the Pension Relief Fund. Payments to municipalities continue from the Pension Relief Fund which also receives \$30.0 million of lottery revenues. The Hoosier Lottery transfer schedule changed from quarterly to monthly in FY 2011, resulting in the Pension Relief Fund receiving \$35M for FY 2011. The amount of police and fire pension relief, if any, shown in *Table 2* is the amount distributed from the Pension Relief Fund to the police and fire retirement accounts of communities in each county listed through June 30, 2014. As with the transfer to the Teachers' Retirement Fund, the transfer occurs before surplus lottery profits are transferred to the Build Indiana Fund.

5. Economic Development Grants: The 1990 Lottery Act amendments established the Job Creation and Economic Development (JCED) Account within the Build Indiana Fund for the purpose of supporting certain major economic development projects. A total of \$30.0 million of Hoosier Lottery profits was transferred to the JCED Account for this purpose, all of which has been distributed or obligated. The amount of economic development grants, if any, shown in *Table 2* is the amount of Hoosier Lottery profits committed by the state with respect to a specific project from the JCED Account and reviewed by the State Budget Committee.

6. Other State & Local Projects: The 1989 Lottery Act established the Build Indiana Fund, and the 1989 Budget Act appropriated \$86.2 million from the Build Indiana Fund for specific capital and construction projects. In 1990, the State and Local Projects Account was established within the Build Indiana Fund and an additional \$5.7 million was appropriated from this account for additional capital and construction projects. Further capital and construction project appropriations were made in 1991 (\$99.5 million), 1995 (\$46.3 million), 1997 (\$57.7 million), 1999 (\$99 million), and 2001 (\$87.6 million). In addition to being appropriated, funding of state and local capital projects must be approved by the State Budget Committee. On March 20, 2002, the Governor officially froze all state and local projects, which had previously not been approved. \$63.8 million of Build Indiana Fund local project appropriated monies was transferred to the State General Fund.

The amount of Build Indiana Fund local projects shown on *Table 2* represents amounts that have been previously approved and were disbursed in FY 2014. P.L. 186-2002 eliminated the State and Local Projects Account within the Build Indiana Fund and required the distribution for the approved project to be made from the Build Indiana Fund.

7. Indiana Technology Fund: P.L. 340-1995 created the Indiana Technology Fund and appropriated \$20.0 million in FY 1996 and \$20.0 million in FY 1997 from the Lottery and Gaming Surplus Account to the Indiana Technology Fund. These funds helped schools and local libraries connect to the Internet and expand their technology capabilities. Actual distributions to the local entities in FY 2014 are reflected in *Table 1* and *Table 2*. Disbursements to schools and school corporations are shown based on the county in which the school or school corporation's central office is located.

8. 21st Century Research and Technology Fund: P.L. 273-1999 and P.L. 190-1999 established the Indiana 21st Century Research and Technology Fund, which provides grants and loans to support economic development. These projects include increasing the capacity of Indiana institutions of higher education, Indiana businesses, and Indiana nonprofit corporations to compete successfully for federal and private research funding. They are also intended to stimulate the transfer of research and technology into marketable products and to assist in diversifying Indiana's economy by focusing investment in biomedical research and biotechnology, information technology, and other high technology industry.

9. Digital Television Conversion for Indiana Public Television Stations: P.L. 272-1999 established a \$20.0 million appropriation for the FY 2000-2001 biennium to provide digital conversion grants to public

television stations. \$4.0 million of the appropriation was transferred to the General Fund under the Governor's Deficit Management Plan. \$16.0 million was distributed between FY 2000 and FY 2003. Subsequently, the Budget Committee approved \$1.8 million in FY 2004 which was distributed in FY 2004 and FY 2005.

10. Indiana University-Proton Therapy: P.L. 273-1999 appropriated \$10.0 million for the FY 2001-2002 biennium for Indiana University's Proton Therapy Center, which provides precise radiation treatment for certain cancers.

11. Local Road and Street Account Distribution: P.L. 340-1996 appropriated \$30.0 million in FY 1996 and FY 1997 from the Lottery and Gaming Surplus Account for local roads and streets. It provided for the distribution of the appropriation in the same manner as the regular Motor Vehicle Highway Fund distribution to the Local Road and Street Account.

12. Purdue University - Nanotechnology: P.L. 291-2001 appropriated \$5.0 million for the FY 2002-2003 biennium for construction of the Purdue University Nanotechnology building. In April of 2002, the \$5.0 million appropriated was transferred by the State Board of Finance to the General Fund as part of the Governor's Deficit Management Plan. In FY 2005, the Budget Committee approved the appropriated amount for the program. The program received \$5.0 million in April 2005 from the Build Indiana Fund.

13. Higher Education Technology: P.L. 291-2001 appropriated \$58.0 million for the FY 2002-2003 biennium for higher education technology projects. In April 2002, \$29.0 million of this appropriation was transferred by the State Board of Finance to the General Fund as part of the Governor's Deficit Management Plan. P.L. 178-2002 specified that the remaining \$29.0 million be used in FY 2003 to offset a \$29.0 million reduction in university operating appropriations.

14. Property Tax Replacement Fund & General Fund Transfers: P.L. 291-2001 specified that \$200.0 million be transferred from the Lottery and Gaming Surplus Account to the Property Tax Replacement Fund during FY 2002. In FY 2003, another \$175.0 million was transferred from the Lottery and Gaming Surplus Account to the Property Tax Replacement Fund. The Fund also received revenue from riverboat wagering taxes until December 2008. Starting in January 2009, the wagering tax revenue is deposited in the State General Fund. The PTRF/GF received a total of \$4,677.7 million in riverboat wagering taxes between FY 2003 and FY 2014. The General Fund also received \$684.5 million in slot machine wagering tax from the two Indiana racetracks. Under P.L. 224-2003, the FY 2003 amount of \$33.0 million was not distributed as local revenue sharing, but was transferred to the State General Fund on June 30, 2003.

15. Unallocated Portions of Approved Funds: Certain category funds are approved by the Budget Committee prior to their allocation to specific projects or are not attributed to certain counties. These unallocated amounts are shown among the "amounts not yet allocated" at the end of *Table 2*.

**Table 5:
Distribution of Build Indiana Fund and
Lottery Share to TRF & PERF
Fiscal Year 2015
and Cumulative: FY 1989 Through FY 2015
by County**

County Name	Fiscal Year 2015	Cumulative Total Fiscal Years 1989 - 2015
1 Adams		
Excise Tax Reduction	\$796,999	\$16,952,138
Supplemental Tuition Support		\$1,544,370
City and Town Police and Fire Pensions	\$19,273	\$1,034,893
Build Indiana Fund Local Projects		\$2,012,831
Local Road and Street Account Distribution		\$299,509
Indiana Technology Fund	\$21,600	\$1,397,729
Total	<u>\$837,873</u>	<u>\$23,241,470</u>
2 Allen		
Excise Tax Reduction	\$12,373,286	\$236,276,710
Supplemental Tuition Support		\$13,905,752
City and Town Police and Fire Pensions	\$2,000,828	\$36,860,142
Build Indiana Fund Local Projects		\$17,722,238
Local Road and Street Account Distribution		\$3,484,576
Indiana Technology Fund	\$38,292	\$5,588,357
Total	<u>\$14,412,407</u>	<u>\$313,837,775</u>
3 Bartholomew		
Excise Tax Reduction	\$2,951,604	\$56,202,314
Supplemental Tuition Support		\$3,277,832
City and Town Police and Fire Pensions	\$396,438	\$6,441,782
Job Creation and Economic Development		\$2,266,667
Build Indiana Fund Local Projects		\$7,324,741
Local Road and Street Account Distribution		\$755,581
Indiana Technology Fund	\$15,120	\$1,741,304
Total	<u>\$3,363,163</u>	<u>\$78,010,221</u>
4 Benton		
Excise Tax Reduction	\$308,590	\$6,159,787
Supplemental Tuition Support		\$606,985
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$924,850
Local Road and Street Account Distribution		\$96,453
Indiana Technology Fund	\$6,480	\$583,596
Total	<u>\$315,070</u>	<u>\$8,371,670</u>

5 Blackford

Excise Tax Reduction	\$383,721	\$8,070,125
Supplemental Tuition Support		\$812,813
City and Town Police and Fire Pensions	\$20,545	\$463,842
Build Indiana Fund Local Projects		\$1,998,850
Local Road and Street Account Distribution		\$148,169
Indiana Technology Fund	\$4,320	\$432,287
Total	<u>\$408,586</u>	<u>\$11,926,085</u>

6 Boone

Excise Tax Reduction	\$3,209,804	\$49,900,752
Supplemental Tuition Support		\$2,161,371
City and Town Police and Fire Pensions	\$77,963	\$1,115,131
Build Indiana Fund Local Projects		\$2,778,109
Local Road and Street Account Distribution		\$459,104
Indiana Technology Fund	\$28,080	\$1,707,701
Total	<u>\$3,315,847</u>	<u>\$58,122,169</u>

7 Brown

Excise Tax Reduction	\$531,644	\$10,938,976
Supplemental Tuition Support		\$740,722
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$1,169,221
Local Road and Street Account Distribution		\$156,800
Indiana Technology Fund	\$4,320	\$536,599
Total	<u>\$535,964</u>	<u>\$13,542,318</u>

8 Carroll

Excise Tax Reduction	\$757,719	\$14,809,733
Supplemental Tuition Support		\$868,712
City and Town Police and Fire Pensions	\$1,843	\$78,029
Build Indiana Fund Local Projects		\$702,161
Local Road and Street Account Distribution		\$197,670
Indiana Technology Fund	\$10,800	\$682,854
Total	<u>\$770,362</u>	<u>\$17,339,159</u>

9 Cass

Excise Tax Reduction	\$1,167,007	\$24,767,583
Supplemental Tuition Support		\$2,260,380
City and Town Police and Fire Pensions	\$190,921	\$3,490,066
Build Indiana Fund Local Projects		\$3,288,510
Local Road and Street Account Distribution		\$396,142
Indiana Technology Fund	\$17,280	\$1,205,481
Wabash River Heritage		\$269,920
Total	<u>\$1,375,207</u>	<u>\$35,678,082</u>

10 Clark

Excise Tax Reduction	\$3,535,613	\$67,123,356
Supplemental Tuition Support		\$4,914,248
City and Town Police and Fire Pensions	\$439,697	\$6,692,075
Build Indiana Fund Local Projects		\$9,374,127
Local Road and Street Account Distribution		\$949,229
Indiana Technology Fund	\$34,128	\$2,498,778
Total	<u>\$4,009,438</u>	<u>\$91,551,813</u>

11 Clay

Excise Tax Reduction	\$827,187	\$16,795,135
Supplemental Tuition Support		\$1,515,188
City and Town Police and Fire Pensions	\$41,162	\$754,336
Build Indiana Fund Local Projects		\$1,697,778
Local Road and Street Account Distribution		\$256,535
Indiana Technology Fund	\$4,320	\$831,694
Total	<u>\$872,670</u>	<u>\$21,850,665</u>

12 Clinton

Excise Tax Reduction	\$1,019,322	\$21,409,134
Supplemental Tuition Support		\$1,993,146
City and Town Police and Fire Pensions	\$154,603	\$3,308,581
Build Indiana Fund Local Projects		\$1,730,231
Local Road and Street Account Distribution		\$325,726
Indiana Technology Fund	\$23,760	\$1,360,818
Total	<u>\$1,197,685</u>	<u>\$30,127,636</u>

13 Crawford

Excise Tax Reduction	\$225,298	\$5,011,933
Supplemental Tuition Support		\$617,386
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$1,415,324
Local Road and Street Account Distribution		\$100,059
Indiana Technology Fund	\$4,320	\$645,348
Total	<u>\$229,618</u>	<u>\$7,790,049</u>

14 Daviess

Excise Tax Reduction	\$971,281	\$17,554,601
Supplemental Tuition Support		\$1,350,582
City and Town Police and Fire Pensions	\$35,134	\$868,690
Build Indiana Fund Local Projects		\$1,939,070
Local Road and Street Account Distribution		\$244,935
Indiana Technology Fund	\$26,558	\$950,756
Total	<u>\$1,032,973</u>	<u>\$22,908,633</u>

15 Dearborn

Excise Tax Reduction	\$1,796,839	\$34,321,955
Supplemental Tuition Support		\$2,562,385
City and Town Police and Fire Pensions	\$46,835	\$607,211
Build Indiana Fund Local Projects		\$1,422,109
Local Road and Street Account Distribution		\$451,055
Indiana Technology Fund	\$21,600	\$1,972,520
Total	<u>\$1,865,274</u>	<u>\$41,337,234</u>

16 Decatur

Excise Tax Reduction	\$894,590	\$17,054,687
Supplemental Tuition Support		\$1,414,236
City and Town Police and Fire Pensions	\$36,250	\$872,045
Build Indiana Fund Local Projects		\$2,326,311
Local Road and Street Account Distribution		\$236,036
Indiana Technology Fund	\$10,800	\$870,321
Total	<u>\$941,640</u>	<u>\$22,773,636</u>

17 DeKalb

Excise Tax Reduction	\$1,329,720	\$26,784,421
Supplemental Tuition Support		\$2,151,930
City and Town Police and Fire Pensions	\$22,555	\$388,555
Build Indiana Fund Local Projects		\$1,744,815
Local Road and Street Account Distribution		\$411,037
Indiana Technology Fund	\$19,440	\$1,751,132
Total	<u>\$1,371,715</u>	<u>\$33,231,890</u>

18 Delaware

Excise Tax Reduction	\$3,430,865	\$70,996,814
Supplemental Tuition Support		\$6,006,536
City and Town Police and Fire Pensions	\$605,740	\$12,273,689
Build Indiana Fund Local Projects		\$6,054,088
Local Road and Street Account Distribution		\$1,188,054
Indiana Technology Fund	\$41,685	\$3,050,255
Total	<u>\$4,078,289</u>	<u>\$99,569,435</u>

19 Dubois

Excise Tax Reduction	\$1,715,962	\$31,905,847
Supplemental Tuition Support		\$1,955,731
City and Town Police and Fire Pensions	\$33,352	\$529,617
Build Indiana Fund Local Projects		\$6,293,236
Local Road and Street Account Distribution		\$368,240
Indiana Technology Fund	\$38,817	\$1,577,473
Total	<u>\$1,788,131</u>	<u>\$42,630,143</u>

20 Elkhart

Excise Tax Reduction	\$5,686,953	\$112,739,837
Supplemental Tuition Support		\$7,963,125
City and Town Police and Fire Pensions	\$813,811	\$13,744,546
Build Indiana Fund Local Projects		\$8,694,986
Local Road and Street Account Distribution		\$1,747,760
Indiana Technology Fund	\$47,520	\$4,957,754
Total	<u>\$6,548,284</u>	<u>\$149,848,009</u>

21 Fayette

Excise Tax Reduction	\$586,488	\$14,495,707
Supplemental Tuition Support		\$1,546,130
City and Town Police and Fire Pensions	\$205,887	\$4,339,244
Build Indiana Fund Local Projects		\$2,435,628
Local Road and Street Account Distribution		\$270,661
Indiana Technology Fund	\$10,800	\$690,306
Total	<u>\$803,175</u>	<u>\$23,777,676</u>

22 Floyd

Excise Tax Reduction	\$2,627,017	\$51,612,400
Supplemental Tuition Support		\$3,413,799
City and Town Police and Fire Pensions	\$603,526	\$9,974,690
Build Indiana Fund Local Projects		\$4,141,661
Local Road and Street Account Distribution		\$704,153
Indiana Technology Fund	\$19,440	\$1,534,069
Total	<u>\$3,249,983</u>	<u>\$71,380,772</u>

23 Fountain

Excise Tax Reduction	\$571,316	\$11,410,326
Supplemental Tuition Support		\$1,035,238
City and Town Police and Fire Pensions	\$20,046	\$213,509
Build Indiana Fund Local Projects		\$1,145,353
Local Road and Street Account Distribution		\$174,038
Indiana Technology Fund	\$17,280	\$645,741
Total	<u>\$608,642</u>	<u>\$14,624,206</u>

24 Franklin

Excise Tax Reduction	\$744,043	\$14,554,068
Supplemental Tuition Support		\$988,045
City and Town Police and Fire Pensions	\$9,560	\$18,513
Build Indiana Fund Local Projects		\$1,330,000
Local Road and Street Account Distribution		\$205,143
Indiana Technology Fund	\$6,480	\$650,723
Total	<u>\$760,083</u>	<u>\$17,746,492</u>

25 Fulton

Excise Tax Reduction	\$846,428	\$14,260,237
Supplemental Tuition Support		\$857,778
City and Town Police and Fire Pensions	\$17,822	\$276,236
Build Indiana Fund Local Projects		\$1,377,539
Local Road and Street Account Distribution		\$201,599
Indiana Technology Fund	\$12,960	\$879,053
Total	<u>\$877,211</u>	<u>\$17,852,443</u>

26 Gibson

Excise Tax Reduction	\$1,407,220	\$24,390,176
Supplemental Tuition Support		\$1,588,280
City and Town Police and Fire Pensions	\$60,656	\$1,062,874
Build Indiana Fund Local Projects		\$2,437,421
Local Road and Street Account Distribution		\$314,453
Indiana Technology Fund	\$19,440	\$1,255,537
Total	<u>\$1,487,316</u>	<u>\$31,048,741</u>

27 Grant

Excise Tax Reduction	\$1,951,253	\$43,841,128
Supplemental Tuition Support		\$4,577,783
City and Town Police and Fire Pensions	\$353,476	\$6,911,100
Build Indiana Fund Local Projects		\$6,509,831
Local Road and Street Account Distribution		\$775,967
Indiana Technology Fund	\$22,920	\$2,159,222
Total	<u>\$2,327,649</u>	<u>\$64,775,030</u>

28 Greene

Excise Tax Reduction	\$1,035,037	\$20,186,260
Supplemental Tuition Support		\$1,961,863
City and Town Police and Fire Pensions	\$24,287	\$590,363
Build Indiana Fund Local Projects		\$1,563,302
Local Road and Street Account Distribution		\$306,033
Indiana Technology Fund	\$30,240	\$1,872,463
Total	<u>\$1,089,564</u>	<u>\$26,480,285</u>

29 Hamilton

Excise Tax Reduction	\$22,199,648	\$288,019,411
Supplemental Tuition Support		\$6,261,205
City and Town Police and Fire Pensions	\$247,329	\$3,641,333
Build Indiana Fund Local Projects		\$2,565,285
Local Road and Street Account Distribution		\$1,625,835
Indiana Technology Fund	\$84,240	\$4,575,787
Total	<u>\$22,531,217</u>	<u>\$306,688,856</u>

30 Hancock

Excise Tax Reduction	\$3,215,128	\$57,992,128
Supplemental Tuition Support		\$2,809,927
City and Town Police and Fire Pensions	\$50,739	\$763,955
Build Indiana Fund Local Projects		\$2,910,064
Local Road and Street Account Distribution		\$575,438
Indiana Technology Fund	\$46,194	\$1,668,654
Total	<u>\$3,312,061</u>	<u>\$66,720,167</u>

31 Harrison

Excise Tax Reduction	\$1,229,555	\$24,762,779
Supplemental Tuition Support		\$1,934,236
Build Indiana Fund Local Projects		\$1,381,596
Local Road and Street Account Distribution		\$345,851
Indiana Technology Fund	\$23,760	\$1,586,219
Total	<u>\$1,253,315</u>	<u>\$30,010,681</u>

32 Hendricks

Excise Tax Reduction	\$7,044,772	\$113,609,842
Supplemental Tuition Support		\$4,619,002
City and Town Police and Fire Pensions	\$88,784	\$1,064,613
Job Creation and Economic Development		\$3,930,485
Build Indiana Fund Local Projects		\$3,667,655
Local Road and Street Account Distribution		\$952,947
Indiana Technology Fund	\$62,640	\$3,279,870
Total	<u>\$7,196,195</u>	<u>\$131,124,414</u>

33 Henry

Excise Tax Reduction	\$1,577,161	\$34,746,820
Supplemental Tuition Support		\$2,919,814
City and Town Police and Fire Pensions	\$152,579	\$3,721,573
Build Indiana Fund Local Projects		\$5,336,639
Local Road and Street Account Distribution		\$540,849
Indiana Technology Fund	\$30,240	\$1,795,848
Total	<u>\$1,759,981</u>	<u>\$49,061,544</u>

34 Howard

Excise Tax Reduction	\$3,419,564	\$73,107,994
Supplemental Tuition Support		\$4,270,066
City and Town Police and Fire Pensions	\$844,188	\$15,890,933
Job Creation and Economic Development		\$1,800,000
Build Indiana Fund Local Projects		\$4,338,583
Local Road and Street Account Distribution		\$915,100
Indiana Technology Fund	\$34,560	\$2,303,623
Total	<u>\$4,298,313</u>	<u>\$102,626,300</u>

35 Huntington

Excise Tax Reduction	\$1,211,425	\$24,550,608
Supplemental Tuition Support		\$2,100,520
City and Town Police and Fire Pensions	\$231,643	\$4,028,949
Build Indiana Fund Local Projects		\$2,166,236
Local Road and Street Account Distribution		\$373,281
Indiana Technology Fund	\$11,967	\$1,136,866
Total	<u>\$1,455,035</u>	<u>\$34,356,460</u>

36 Jackson

Excise Tax Reduction	\$1,384,269	\$27,008,138
Supplemental Tuition Support		\$2,021,485
City and Town Police and Fire Pensions	\$131,549	\$2,090,079
Build Indiana Fund Local Projects		\$2,381,097
Local Road and Street Account Distribution		\$397,801
Indiana Technology Fund	\$19,440	\$1,477,379
Total	<u>\$1,535,257</u>	<u>\$35,375,979</u>

37 Jasper

Excise Tax Reduction	\$1,306,272	\$24,055,518
Supplemental Tuition Support		\$1,166,268
City and Town Police and Fire Pensions		\$2,830
Build Indiana Fund Local Projects		\$2,584,771
Local Road and Street Account Distribution		\$287,833
Indiana Technology Fund	\$16,632	\$1,035,920
Total	<u>\$1,322,904</u>	<u>\$29,133,139</u>

38 Jay

Excise Tax Reduction	\$521,397	\$11,208,726
Supplemental Tuition Support		\$1,310,482
City and Town Police and Fire Pensions	\$23,923	\$556,187
Build Indiana Fund Local Projects		\$3,337,620
Local Road and Street Account Distribution		\$221,516
Indiana Technology Fund	\$4,320	\$705,507
Total	<u>\$549,640</u>	<u>\$17,340,038</u>

39 Jefferson

Excise Tax Reduction	\$901,263	\$19,044,375
Supplemental Tuition Support		\$1,548,854
City and Town Police and Fire Pensions	\$53,037	\$881,868
Build Indiana Fund Local Projects		\$1,426,048
Local Road and Street Account Distribution		\$290,948
Indiana Technology Fund	\$11,280	\$983,632
Total	<u>\$965,580</u>	<u>\$24,175,725</u>

40 Jennings

Excise Tax Reduction	\$710,244	\$14,659,083
Supplemental Tuition Support		\$1,448,874
City and Town Police and Fire Pensions	\$11,241	\$247,893
Build Indiana Fund Local Projects		\$1,668,570
Local Road and Street Account Distribution		\$237,856
Indiana Technology Fund	\$4,320	\$1,187,374
Total	<u>\$725,805</u>	<u>\$19,449,650</u>

41 Johnson

Excise Tax Reduction	\$6,049,823	\$106,726,141
Supplemental Tuition Support		\$5,282,940
City and Town Police and Fire Pensions	\$150,539	\$2,291,640
Build Indiana Fund Local Projects		\$5,658,191
Local Road and Street Account Distribution		\$1,075,057
Indiana Technology Fund	\$56,894	\$3,506,887
Total	<u>\$6,257,256</u>	<u>\$124,540,856</u>

42 Knox

Excise Tax Reduction	\$1,362,723	\$24,667,245
Supplemental Tuition Support		\$2,024,017
City and Town Police and Fire Pensions	\$99,596	\$2,265,816
Build Indiana Fund Local Projects		\$2,018,755
Local Road and Street Account Distribution		\$371,615
Indiana Technology Fund	\$17,280	\$1,415,367
Wabash River Heritage		\$322,917
Total	<u>\$1,479,599</u>	<u>\$33,085,732</u>

43 Kosciusko

Excise Tax Reduction	\$2,650,414	\$51,007,858
Supplemental Tuition Support		\$3,491,066
City and Town Police and Fire Pensions	\$75,111	\$1,312,565
Build Indiana Fund Local Projects		\$9,791,504
Local Road and Street Account Distribution		\$742,974
Indiana Technology Fund	\$15,120	\$2,495,650
Total	<u>\$2,740,645</u>	<u>\$68,841,617</u>

44 LaGrange

Excise Tax Reduction	\$792,907	\$16,041,282
Supplemental Tuition Support		\$1,256,041
City and Town Police and Fire Pensions		\$1,136,250
Build Indiana Fund Local Projects		\$7,352,372
Local Road and Street Account Distribution		\$240,204
Indiana Technology Fund	\$17,280	\$918,892
Total	<u>\$810,187</u>	<u>\$26,945,042</u>

45 Lake

Excise Tax Reduction	\$17,885,888	\$326,269,936
Supplemental Tuition Support		\$29,080,529
City and Town Police and Fire Pensions	\$4,198,889	\$80,806,795
Build Indiana Fund Local Projects		\$36,653,316
Local Road and Street Account Distribution		\$4,694,735
Indiana Technology Fund	\$120,510	\$16,631,595
Total	<u>\$22,205,288</u>	<u>\$494,136,906</u>

46 LaPorte

Excise Tax Reduction	\$3,843,091	\$77,053,305
Supplemental Tuition Support		\$5,737,825
City and Town Police and Fire Pensions	\$612,525	\$10,702,864
Build Indiana Fund Local Projects		\$13,576,449
Local Road and Street Account Distribution		\$1,165,245
Indiana Technology Fund	\$34,560	\$2,916,638
Total	<u>\$4,490,177</u>	<u>\$111,152,326</u>

47 Lawrence

Excise Tax Reduction	\$1,402,988	\$30,118,883
Supplemental Tuition Support		\$2,448,566
City and Town Police and Fire Pensions	\$160,832	\$3,811,660
Build Indiana Fund Local Projects		\$2,141,709
Local Road and Street Account Distribution		\$437,640
Indiana Technology Fund	\$8,640	\$2,020,946
Total	<u>\$1,572,460</u>	<u>\$40,979,404</u>

48 Madison

Excise Tax Reduction	\$4,206,617	\$94,343,561
Supplemental Tuition Support		\$7,182,410
City and Town Police and Fire Pensions	\$917,861	\$17,467,764
Build Indiana Fund Local Projects		\$6,950,539
Local Road and Street Account Distribution		\$1,400,432
Indiana Technology Fund	\$32,400	\$3,909,131
Total	<u>\$5,156,878</u>	<u>\$131,253,837</u>

49 Marion

Excise Tax Reduction	\$30,788,459	\$610,758,846
Supplemental Tuition Support		\$36,075,483
City and Town Police and Fire Pensions	\$8,246,074	\$140,389,194
Job Creation and Economic Development		\$20,200,000
Build Indiana Fund Local Projects		\$43,929,486
Local Road and Street Account Distribution		\$9,015,621
Indiana Technology Fund	\$128,892	\$16,476,632
Total	<u>\$39,163,425</u>	<u>\$876,845,262</u>

50 Marshall

Excise Tax Reduction	\$1,474,826	\$29,752,492
Supplemental Tuition Support		\$2,728,044
City and Town Police and Fire Pensions	\$36,062	\$749,665
Build Indiana Fund Local Projects		\$3,605,357
Local Road and Street Account Distribution		\$437,700
Indiana Technology Fund	\$28,925	\$1,556,568
Total	<u>\$1,539,812</u>	<u>\$38,829,827</u>

51 Martin

Excise Tax Reduction	\$302,025	\$6,184,059
Supplemental Tuition Support		\$667,838
City and Town Police and Fire Pensions	\$2,468	\$104,424
Build Indiana Fund Local Projects		\$1,457,910
Local Road and Street Account Distribution		\$99,810
Indiana Technology Fund	\$10,800	\$700,276
Total	<u>\$315,293</u>	<u>\$9,214,317</u>

52 Miami

Excise Tax Reduction	\$1,102,667	\$23,052,213
Supplemental Tuition Support		\$2,341,833
City and Town Police and Fire Pensions	\$146,437	\$2,921,129
Build Indiana Fund Local Projects		\$1,171,780
Local Road and Street Account Distribution		\$352,708
Indiana Technology Fund	\$21,600	\$1,722,985
Total	<u>\$1,270,704</u>	<u>\$31,562,648</u>

53 Monroe

Excise Tax Reduction	\$3,985,148	\$70,772,391
Supplemental Tuition Support		\$3,711,526
City and Town Police and Fire Pensions	\$449,365	\$7,301,181
Build Indiana Fund Local Projects		\$5,421,195
Local Road and Street Account Distribution		\$1,006,252
Indiana Technology Fund	\$28,080	\$1,686,204
Total	<u>\$4,462,593</u>	<u>\$89,898,749</u>

54 Montgomery

Excise Tax Reduction	\$1,211,840	\$24,168,648
Supplemental Tuition Support		\$1,765,798
City and Town Police and Fire Pensions	\$142,919	\$2,282,299
Build Indiana Fund Local Projects		\$2,499,023
Local Road and Street Account Distribution		\$359,012
Indiana Technology Fund	\$17,280	\$1,221,847
Total	<u>\$1,372,038</u>	<u>\$32,296,628</u>

55 Morgan

Excise Tax Reduction	\$2,550,513	\$51,060,659
Supplemental Tuition Support		\$3,493,479
City and Town Police and Fire Pensions	\$58,271	\$998,345
Build Indiana Fund Local Projects		\$2,618,383
Local Road and Street Account Distribution		\$630,692
Indiana Technology Fund	\$25,920	\$1,939,228
Total	<u>\$2,634,704</u>	<u>\$60,740,786</u>

56 Newton

Excise Tax Reduction	\$556,323	\$10,721,909
Supplemental Tuition Support		\$878,432
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$2,492,988
Local Road and Street Account Distribution		\$150,822
Indiana Technology Fund	\$10,800	\$758,774
Total	<u>\$567,123</u>	<u>\$15,002,925</u>

57 Noble

Excise Tax Reduction	\$1,343,744	\$27,031,603
Supplemental Tuition Support		\$2,324,521
City and Town Police and Fire Pensions	\$22,404	\$425,832
Build Indiana Fund Local Projects		\$3,366,326
Local Road and Street Account Distribution		\$410,072
Indiana Technology Fund	\$17,926	\$1,511,964
Total	<u>\$1,384,075</u>	<u>\$35,070,319</u>

58 Ohio

Excise Tax Reduction	\$197,158	\$3,904,964
Supplemental Tuition Support		\$345,335
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$325,067
Local Road and Street Account Distribution		\$54,612
Indiana Technology Fund	\$6,480	\$422,751
Total	<u>\$203,638</u>	<u>\$5,052,729</u>

59 Orange

Excise Tax Reduction	\$552,724	\$11,529,423
Supplemental Tuition Support		\$1,105,941
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$1,075,568
Local Road and Street Account Distribution		\$173,183
Indiana Technology Fund	\$17,280	\$1,038,446
Total	<u>\$570,004</u>	<u>\$14,922,561</u>

60 Owen

Excise Tax Reduction	\$544,205	\$11,896,143
Supplemental Tuition Support		\$1,012,737
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$1,138,709
Local Road and Street Account Distribution		\$186,703
Indiana Technology Fund	\$4,320	\$868,499
Total	<u>\$548,525</u>	<u>\$15,102,791</u>

61 Parke

Excise Tax Reduction	\$478,005	\$10,172,301
Supplemental Tuition Support		\$823,801
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$895,100
Local Road and Street Account Distribution		\$147,344
Indiana Technology Fund	\$8,640	\$805,790
Total	<u>\$486,645</u>	<u>\$12,844,335</u>

62 Perry

Excise Tax Reduction	\$530,365	\$11,009,719
Supplemental Tuition Support		\$1,181,805
City and Town Police and Fire Pensions	\$15,510	\$250,359
Build Indiana Fund Local Projects		\$3,009,321
Local Road and Street Account Distribution		\$172,988
Indiana Technology Fund	\$15,120	\$1,027,443
Total	<u>\$560,995</u>	<u>\$16,651,635</u>

63 Pike

Excise Tax Reduction	\$416,119	\$8,160,134
Supplemental Tuition Support		\$505,836
City and Town Police and Fire Pensions		\$29,592
Build Indiana Fund Local Projects		\$1,446,943
Local Road and Street Account Distribution		\$122,469
Indiana Technology Fund	\$6,480	\$418,480
Total	<u>\$422,599</u>	<u>\$10,683,455</u>

64 Porter

Excise Tax Reduction	\$7,699,931	\$132,698,617
Supplemental Tuition Support		\$7,357,227
City and Town Police and Fire Pensions	\$360,975	\$5,479,457
Build Indiana Fund Local Projects		\$14,525,888
Local Road and Street Account Distribution		\$1,461,558
Indiana Technology Fund	\$70,880	\$4,164,862
Total	<u>\$8,131,786</u>	<u>\$165,687,609</u>

65 Posey

Excise Tax Reduction	\$1,153,600	\$21,204,022
Supplemental Tuition Support		\$1,078,029
City and Town Police and Fire Pensions	\$26,956	\$524,840
Build Indiana Fund Local Projects		\$3,836,183
Local Road and Street Account Distribution		\$255,932
Indiana Technology Fund	\$15,120	\$1,119,071
Total	<u>\$1,195,676</u>	<u>\$28,018,077</u>

66 Pulaski

Excise Tax Reduction	\$476,780	\$9,231,573
Supplemental Tuition Support		\$728,182
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$765,154
Local Road and Street Account Distribution		\$131,620
Indiana Technology Fund	\$10,800	\$664,734
Total	<u>\$487,580</u>	<u>\$11,521,263</u>

67 Putnam

Excise Tax Reduction	\$1,127,803	\$22,799,980
Supplemental Tuition Support		\$1,906,393
City and Town Police and Fire Pensions	\$31,038	\$589,138
Build Indiana Fund Local Projects		\$1,008,802
Local Road and Street Account Distribution		\$301,888
Indiana Technology Fund	\$36,504	\$1,435,389
Total	<u>\$1,195,345</u>	<u>\$28,041,590</u>

68 Randolph

Excise Tax Reduction	\$741,010	\$15,284,758
Supplemental Tuition Support		\$1,668,326
City and Town Police and Fire Pensions	\$16,235	\$1,841,898
Build Indiana Fund Local Projects		\$2,661,659
Local Road and Street Account Distribution		\$284,140
Indiana Technology Fund	\$21,600	\$1,187,087
Total	<u>\$778,845</u>	<u>\$22,927,868</u>

69 Ripley

Excise Tax Reduction	\$913,953	\$18,261,970
Supplemental Tuition Support		\$1,578,663
City and Town Police and Fire Pensions		\$119,537
Build Indiana Fund Local Projects		\$1,844,623
Local Road and Street Account Distribution		\$271,557
Indiana Technology Fund	\$32,400	\$1,399,295
Total	<u>\$946,353</u>	<u>\$23,475,645</u>

70 Rush

Excise Tax Reduction	\$563,292	\$11,521,463
Supplemental Tuition Support		\$875,492
City and Town Police and Fire Pensions	\$36,815	\$798,896
Build Indiana Fund Local Projects		\$2,178,572
Local Road and Street Account Distribution		\$176,896
Indiana Technology Fund	\$6,480	\$453,712
Total	<u>\$606,587</u>	<u>\$16,005,031</u>

71 St. Joseph

Excise Tax Reduction	\$8,280,686	\$168,954,030
Supplemental Tuition Support		\$11,357,557
City and Town Police and Fire Pensions	\$2,078,637	\$34,489,446
Job Creation and Economic Development		\$1,802,848
Build Indiana Fund Local Projects		\$17,129,849
Local Road and Street Account Distribution		\$2,752,812
Indiana Technology Fund	\$36,341	\$3,761,224
Total	<u>\$10,395,664</u>	<u>\$240,247,766</u>

72 Scott

Excise Tax Reduction	\$584,536	\$12,509,367
Supplemental Tuition Support		\$1,391,995
City and Town Police and Fire Pensions	\$20,573	\$578,832
Build Indiana Fund Local Projects		\$1,609,145
Local Road and Street Account Distribution		\$224,154
Indiana Technology Fund	\$8,640	\$1,197,217
Total	<u>\$613,748</u>	<u>\$17,510,711</u>

73 Shelby

Excise Tax Reduction	\$1,476,550	\$30,225,923
Supplemental Tuition Support		\$2,330,442
City and Town Police and Fire Pensions	\$113,664	\$2,369,812
Build Indiana Fund Local Projects		\$2,393,104
Local Road and Street Account Distribution		\$437,052
Indiana Technology Fund	\$27,360	\$1,510,679
Total	<u>\$1,617,574</u>	<u>\$39,267,011</u>

74 Spencer

Excise Tax Reduction	\$783,826	\$14,865,778
Supplemental Tuition Support		\$976,669
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$1,101,606
Local Road and Street Account Distribution		\$191,145
Indiana Technology Fund	\$15,120	\$2,781,593
Total	<u>\$798,946</u>	<u>\$19,916,790</u>

75 Starke

Excise Tax Reduction	\$716,502	\$14,183,568
Supplemental Tuition Support		\$1,470,095
City and Town Police and Fire Pensions	\$8,592	\$124,814
Build Indiana Fund Local Projects		\$906,622
Local Road and Street Account Distribution		\$229,963
Indiana Technology Fund	\$12,960	\$1,304,178
Total	<u>\$738,054</u>	<u>\$18,219,240</u>

76 Steuben

Excise Tax Reduction	\$1,166,288	\$22,751,523
Supplemental Tuition Support		\$1,783,827
City and Town Police and Fire Pensions	\$27,771	\$460,881
Build Indiana Fund Local Projects		\$2,130,945
Local Road and Street Account Distribution		\$324,721
Indiana Technology Fund	\$19,440	\$1,051,832
Total	<u>\$1,213,499</u>	<u>\$28,503,729</u>

77 Sullivan

Excise Tax Reduction	\$724,976	\$13,490,523
Supplemental Tuition Support		\$1,007,727
City and Town Police and Fire Pensions	\$18,041	\$586,705
Build Indiana Fund Local Projects		\$4,511,937
Local Road and Street Account Distribution		\$188,783
Indiana Technology Fund	\$11,165	\$668,453
Total	<u>\$754,183</u>	<u>\$20,454,128</u>

78 Switzerland

Excise Tax Reduction	\$257,169	\$5,247,120
Supplemental Tuition Support		\$507,129
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$657,500
Local Road and Street Account Distribution		\$71,077
Indiana Technology Fund	\$4,934	\$574,770
Total	<u>\$262,103</u>	<u>\$7,057,596</u>

79 Tippecanoe

Excise Tax Reduction	\$6,409,039	\$104,683,494
Supplemental Tuition Support		\$4,744,209
City and Town Police and Fire Pensions	\$732,837	\$12,424,793
Build Indiana Fund Local Projects		\$6,730,858
Local Road and Street Account Distribution		\$1,259,151
Indiana Technology Fund	\$34,344	\$2,178,193
Wabash River Heritage		\$393,732
Total	<u>\$7,176,220</u>	<u>\$132,414,429</u>

80 Tipton

Excise Tax Reduction	\$690,561	\$14,859,852
Supplemental Tuition Support		\$942,435
City and Town Police and Fire Pensions	\$28,303	\$594,150
Build Indiana Fund Local Projects		\$826,990
Local Road and Street Account Distribution		\$178,910
Indiana Technology Fund	\$12,960	\$759,747
Total	\$731,823	\$18,162,085

81 Union

Excise Tax Reduction	\$215,073	\$4,438,183
Supplemental Tuition Support		\$476,805
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$634,969
Local Road and Street Account Distribution		\$71,595
Indiana Technology Fund	\$6,480	\$438,031
Total	\$221,553	\$6,059,583

82 Vanderburgh

Excise Tax Reduction	\$6,528,079	\$124,406,391
Supplemental Tuition Support		\$6,736,476
City and Town Police and Fire Pensions	\$1,636,196	\$28,211,055
Build Indiana Fund Local Projects		\$14,149,632
Local Road and Street Account Distribution		\$1,753,660
Indiana Technology Fund	\$10,800	\$2,933,508
Total	\$8,175,074	\$178,190,723

83 Vermillion

Excise Tax Reduction	\$545,020	\$11,161,473
Supplemental Tuition Support		\$821,648
City and Town Police and Fire Pensions	\$13,993	\$314,365
Build Indiana Fund Local Projects		\$2,358,659
Local Road and Street Account Distribution		\$172,774
Indiana Technology Fund	\$15,354	\$822,574
Total	\$574,367	\$15,651,493

84 Vigo

Excise Tax Reduction	\$3,121,278	\$63,129,066
Supplemental Tuition Support		\$5,189,654
City and Town Police and Fire Pensions	\$628,574	\$11,235,977
Build Indiana Fund Local Projects		\$6,502,648
Local Road and Street Account Distribution		\$1,037,591
Indiana Technology Fund	\$4,320	\$2,001,928
Wabash River Heritage		\$326,999
Total	\$3,754,172	\$89,423,862

85 Wabash

Excise Tax Reduction	\$1,036,784	\$21,711,603
Supplemental Tuition Support		\$2,093,298
City and Town Police and Fire Pensions	\$164,370	\$2,848,741
Build Indiana Fund Local Projects		\$1,062,538
Local Road and Street Account Distribution		\$352,648
Indiana Technology Fund	\$16,096	\$1,232,471
Wabash River Heritage		\$209,485
Total	<u>\$1,217,250</u>	<u>\$29,510,784</u>

86 Warren

Excise Tax Reduction	\$362,294	\$6,514,233
Supplemental Tuition Support		\$393,816
City and Town Police and Fire Pensions		\$0
Build Indiana Fund Local Projects		\$1,094,839
Local Road and Street Account Distribution		\$84,747
Indiana Technology Fund	\$6,480	\$346,557
Wabash River Heritage		\$250,006
Total	<u>\$368,774</u>	<u>\$8,684,198</u>

87 Warrick

Excise Tax Reduction	\$2,715,695	\$46,334,284
Supplemental Tuition Support		\$2,332,781
City and Town Police and Fire Pensions	\$31,341	\$601,036
Build Indiana Fund Local Projects		\$2,456,742
Local Road and Street Account Distribution		\$506,942
Indiana Technology Fund	\$8,640	\$1,497,031
Total	<u>\$2,755,676</u>	<u>\$53,728,817</u>

88 Washington

Excise Tax Reduction	\$736,405	\$15,518,468
Supplemental Tuition Support		\$1,495,951
City and Town Police and Fire Pensions	\$27,826	\$442,791
Build Indiana Fund Local Projects		\$1,442,079
Local Road and Street Account Distribution		\$244,659
Indiana Technology Fund	\$15,120	\$1,133,373
Total	<u>\$779,350</u>	<u>\$20,277,321</u>

89 Wayne

Excise Tax Reduction	\$1,739,927	\$38,248,805
Supplemental Tuition Support		\$4,069,959
City and Town Police and Fire Pensions	\$493,582	\$9,630,018
Build Indiana Fund Local Projects		\$9,665,453
Local Road and Street Account Distribution		\$749,923
Indiana Technology Fund	\$28,080	\$2,399,877
Total	<u>\$2,261,589</u>	<u>\$64,764,035</u>

90 Wells

Excise Tax Reduction	\$888,256	\$17,746,161
Supplemental Tuition Support		\$1,605,390
City and Town Police and Fire Pensions	\$36,494	\$523,277
Build Indiana Fund Local Projects		\$2,716,190
Local Road and Street Account Distribution		\$279,153
Indiana Technology Fund	\$29,676	\$985,724
Wabash River Heritage		\$97,719
Total	<u>\$954,427</u>	<u>\$23,953,614</u>

91 White

Excise Tax Reduction	\$922,085	\$17,857,710
Supplemental Tuition Support		\$1,520,307
City and Town Police and Fire Pensions	\$39,706	\$567,936
Build Indiana Fund Local Projects		\$1,509,660
Local Road and Street Account Distribution		\$262,157
Indiana Technology Fund	\$23,760	\$1,296,070
Total	<u>\$985,551</u>	<u>\$23,013,840</u>

92 Whitley

Excise Tax Reduction	\$1,206,649	\$22,705,957
Supplemental Tuition Support		\$2,298,835
City and Town Police and Fire Pensions	\$25,398	\$518,801
Build Indiana Fund Local Projects		\$4,062,612
Local Road and Street Account Distribution		\$304,925
Indiana Technology Fund	\$23,760	\$1,314,564
Total	<u>\$1,255,807</u>	<u>\$31,205,693</u>

State Subtotal - Distributions to Counties

\$268,541,362	\$5,914,985,909
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Riverboat Admissions and Wagering Tax Distribution Summary

Table 6 summarizes the total riverboat admissions tax distributions to local unit and state units in FY 2015. The tax is imposed on the patrons of the riverboats. The riverboat license holder collects and remits the tax to the Department of Revenue. The admission tax monies are deposited in the State General Fund and distributed quarterly as follows:

1. For riverboats in Dearborn, Harrison, LaPorte, Ohio, Switzerland and Vanderburgh Counties:

- \$1.00 to the “home dock” city or county in which boat is docked
- \$1.00 to the county in which boat is docked
- \$0.10 to the county convention and visitor bureau or promotion fund
- \$0.15 to the State Fair Commission
- \$0.10 to the Division of Mental Health and Addiction
- \$0.65 to the Indiana Horse Racing Commission

2. For riverboats in Lake County:

- \$1.00 to the “home dock” city or county in which boat is docked
- \$1.00 to the county in which boat is docked
- \$0.09 to the county convention and visitor bureau or promotion fund (capped at 90% of FY 2002 level)
- \$0.10 to the Northwest Indiana Law Enforcement Training Academy (capped at 10% of the FY 2002 level provided to the Convention Bureau)
- \$0.15 to the State Fair Commission
- \$0.10 to the Division of Mental Health and Addiction
- \$0.65 to the Indiana Horse Racing Commission

P.L. 192-2002(ss) capped the above distributions at the amounts received during FY 2002. Any shortfall in distributions has to be met through distributions from riverboat wagering tax revenues deposited in the General Fund. Any distributions made from the General Fund are to be made by September 15 of the succeeding fiscal year. P.L. 233-2007 specifies that beginning with the first year in which slot machine wagering is allowed at horse racing facilities, the Riverboat Admissions Tax revenue otherwise distributed to the Indiana Horse Racing Commission (IHRC) is reduced each state fiscal year by the money that is dedicated to purses, breed development, and horsemen's associations. Beginning in FY 2013, the slot machines adjusted gross revenue deposited towards the purses, breed development, and horsemen's associations has exceeded the guaranteed admissions tax distribution to the IHRC. The IHRC portion of admissions tax was deposited in the State General Fund.

P.L. 92-2003 eliminated the Patoka Lake riverboat license and provisions relating to that license and authorized a riverboat in Orange County. The admissions tax distribution cap and guarantee that apply to the other riverboats do not apply to the Orange County casino.

Distributions of admissions tax collected at the Orange County Casino after June 30, 2010, were changed by P.L. 96-2010. Chart 3 and 4 includes the new distribution plans. Admissions tax revenues from the Orange County casino were distributed as follows in FY 2015:

- 29.33% to Orange County
- 26.67% divided equally between French Lick and West Baden Springs
- 6.67% to the Town of Orleans
- 6.67% to the Town of Paoli
- 30.66% to the Indiana Economic Development Corporation

Table 6 also displays the riverboat wagering tax distributions to local and state units in FY 2015. The tax is paid by an organization that holds an owner’s license for riverboat gambling operations. Beginning July 1, 2002, the tax is paid on: (1) 22.5% of adjusted gross receipts if the riverboat does not implement flexible scheduling; or (2) the riverboat is subject to graduated tax rates presented in the table below if the riverboat implements flexible scheduling. Effective July 1, 2007, P.L. 233-2007 increased the wagering tax rate on AGR above \$600.0 million from 35% to 40% of the incremental AGR. Effective July 1, 2013, P.L.229-2013 lowered the wagering tax rate on AGR below \$25 million to 5% if the casino’s AGR in the preceding fiscal year was lower than \$75 million.

Taxable AGR Increment Earned July 1 to June 30	Tax Rate on AGR Increment
\$25M and under with previous FY AGR less than \$75M	5%
\$25M and under with previous FY AGR greater than \$75M	15%
Over \$25M up to \$50M	20%
Over \$50M up to \$75M	25%
Over \$75M up to \$150M	30%
Over \$150M up to \$600M	35%
Over \$600M	40%

The Department of Revenue deposits the riverboat wagering tax revenue into the state Gaming Fund. The funds are first appropriated to the Indiana Gaming Commission for administrative expenses. The first \$33.0 million of the remaining tax revenue is set aside for local revenue sharing. Revenue sharing money is distributed on a per capita basis to local units in counties that do not contain a riverboat casino.

After the set aside for revenue sharing, 25% of the tax remitted by a riverboat is distributed as follows:

In counties contiguous to Lake Michigan and counties along the Ohio River in which the riverboat is docked in the largest city in the county, funds are distributed to the city designated as the home dock.

In counties along the Ohio River in which the riverboat is not docked in the largest city in the county, the funds are distributed to the county in which the boat is docked.

P.L. 192-2002(ss) amended the existing riverboat admission and wagering tax structure’s and established a new system of revenue distribution that requires the amount that exceeds a city or county’s FY 2002 distribution to be deposited in the State General Fund.

3. Wagering tax revenues from the Orange County casino were distributed as follows in FY 2015:

- 9% to Orange County
- 16% divided equally between French Lick and West Baden Springs
- 19% to the West Baden Historic Hotel Preservation and Maintenance Fund
- 8% to the Orange County Development Commission
- 5% to the town of Orleans
- 5% to the town of Paoli
- 0.5% to the Indiana Economic Development Corporation
- 37.5% to the General Fund

If the balance in the West Baden Historic Hotel Preservation and Maintenance Fund exceeds \$20.0 million, the remaining revenue must be distributed to the General Fund. Distributions of wagering tax collected after June 30, 2010, were changed by P.L. 96-2010.

P.L. 233-2007 authorized Indiana horse track owners to install up to 2,000 slot machines on their premises. Hoosier Park in Anderson and Indiana Downs in Shelbyville started operating gambling games facilities in June 2008. *Table 6* illustrates the distribution of revenues received by state and local units from these facilities. P.L. 233-2007 required each licensee to pay an initial licensing fee of \$250.0 million payable in two annual installments. It also required the Indiana Gaming Commission to deposit the initial licensing fees into the Property Tax Replacement Trust Fund (PTRTF). The fund also received Slot Machine Wagering Taxes. In FY 2008, \$305.0 million was deposited in the fund. The money in the fund was used for property tax rebates to Indiana residents. Effective January 1, 2009, P.L. 146-2008 changed all references to the Property Tax Replacement Trust Fund in Indiana law to the State General Fund.

P.L. 210-2013 required racetrack licensee to make an annual payment of \$250,000 to the Gaming Integrity Fund. The same public law allowed the IHRC and the racetrack licensees to negotiate the percentage of racetrack AGR that is collected to support the horse racing industry. The percentage must be between 10% and 12% of AGR and in FY 2015 the negotiated percentage was set at 12%. The percentage of AGR paid to the IHRC to support horse racing is now included in the calculation in the calculation of the licensee's wagering tax. The licensee's wagering tax is calculated as a fraction of 91.5% of total AGR.

P.L. 95-2008 allowed pull tab, punchboard, tip board, winner takes all, and raffles in a tavern. It provided the Indiana Alcohol & Tobacco Commission (ATC) the authority to issue endorsements or licenses for retailing, distributing, and manufacturing Type II gambling games in Indiana. It sets an annual endorsement fee for a retailer at \$250 in the first year and an annual renewal fee based on the preceding year's adjusted gross revenue. The Act provided for a graduated fee for annual renewals of the retailer's endorsement. It specified 11 brackets based on the adjusted gross revenue received by the retailer. The fee ranges from \$50 for the lowest tier to \$26,000 for the highest tier. Any retailer with adjusted gross revenue of at least \$3 million is required to pay a renewal fee of \$26,000. The annual license fee is \$1,000 for a distributor and \$1,500 for a manufacturer. This law was effective starting in FY 2009.

Table 6
Distribution of Riverboat Admissions and Wagering Tax to State and Local Units
Fiscal Year 2015

	Admission FY 2015	Wagering FY 2015
<u>Local Units</u>		
East Chicago	\$5,648,407	\$13,549,654
Evansville	\$2,053,750	\$4,760,340
Gary	\$5,549,105	\$6,431,341
Hammond	\$4,879,917	\$13,749,023
Lawrenceburg	\$6,471,360	\$10,856,709
Michigan City	\$3,822,073	\$8,852,064
Rising Sun	\$2,338,738	\$1,071,415
Paoli	\$168,416	\$572,243
Orleans	\$168,416	\$572,243
French Lick	\$336,706	\$915,589
West Baden Springs	\$336,706	\$915,589
Dearborn County	\$6,471,360	
Dearborn County Convention and Visitors Bureau	\$647,130	
Harrison County	\$10,467,168	\$11,767,667
Harrison County Convention and Visitors Bureau	\$523,354	
Lake County	\$16,077,429	
Lake County Convention and Visitors Bureau	\$1,446,956	
LaPorte County	\$3,822,073	
LaPorte County Convention and Visitors Bureau	\$382,204	
Ohio County	\$2,338,738	
Ohio County Convention and Visitors Bureau	\$233,872	
Switzerland County	\$4,279,547	\$5,111,269
Switzerland County Convention and Visitors Bureau	\$213,975	
Vanderburgh County	\$2,053,750	
Vanderburgh County Convention and Visitors Bureau	\$205,373	
Orange County (includes Dubois and Crawford Co Share)	\$740,577	\$1,030,037
Orange County Development Commission		\$915,589
Revenue Sharing set aside for Counties *		\$33,000,000
	\$81,677,101	\$114,070,773
<u>State Units</u>		
Division of Mental Health and Addiction	\$3,813,637	
Indiana Economic Development Corporation	\$774,159	\$57,224
North West Indiana Law Enforcement Training Center	\$160,773	
State General Fund	\$11,512,337	\$271,061,164
State Fair Commission	\$5,720,512	
	\$21,981,417	\$338,106,298
Grand Total	\$103,658,518	\$452,177,070

* This table represents the distribution of riverboat wagering tax revenues to local units. For casinos other than the Orange County casino, the first \$33.0 million is set aside for revenue sharing among counties that do not have a casino and the remaining funds are deposited in the State General Fund. An amount is transferred from the State General Fund to the Build Indiana Fund to meet the cap of \$250.0 million for each fiscal year.

Chart 3: Distribution of Riverboat Admission Tax for FY 2015

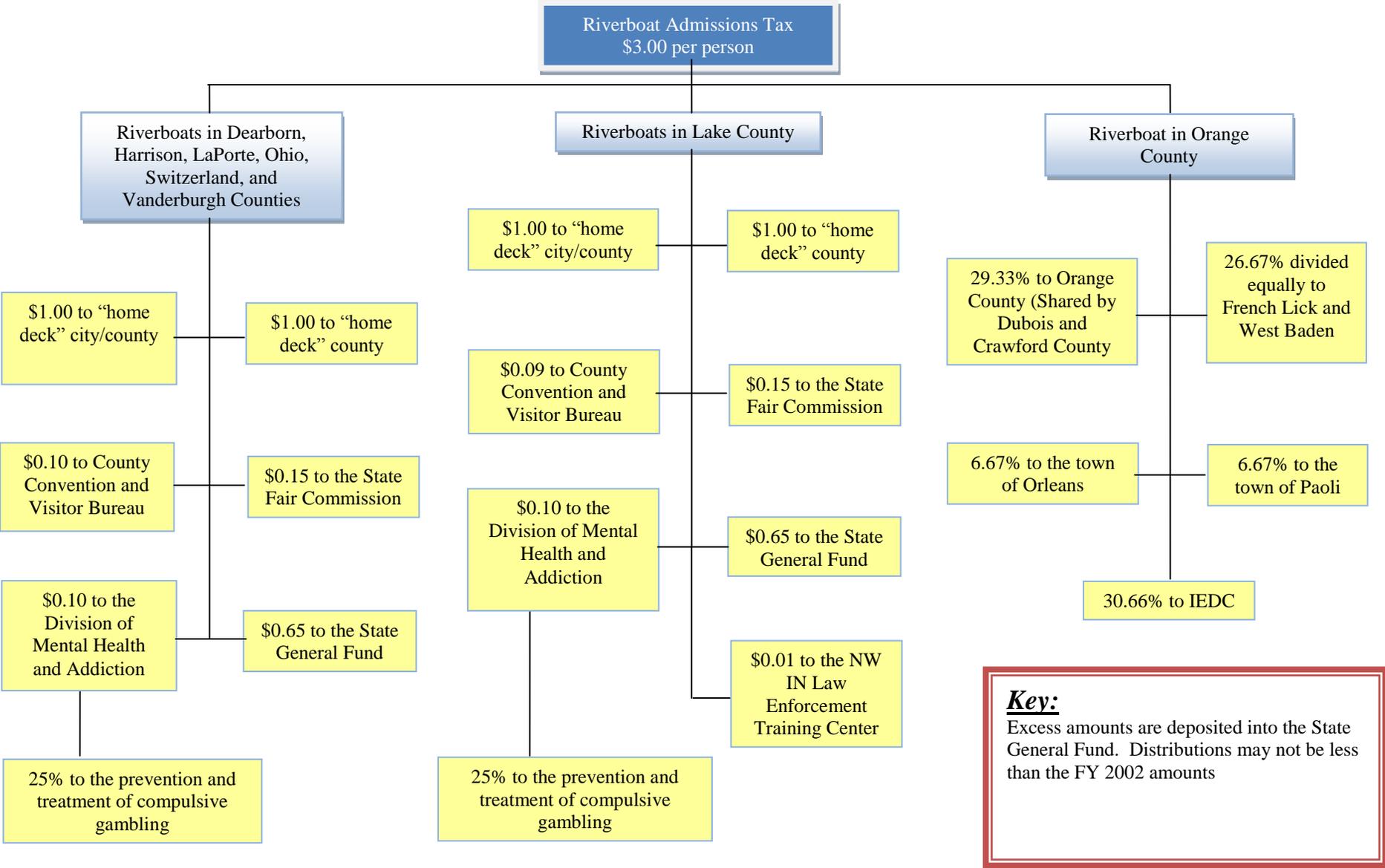


Chart 4: Distribution of Riverboat Wagering Tax for FY 2015

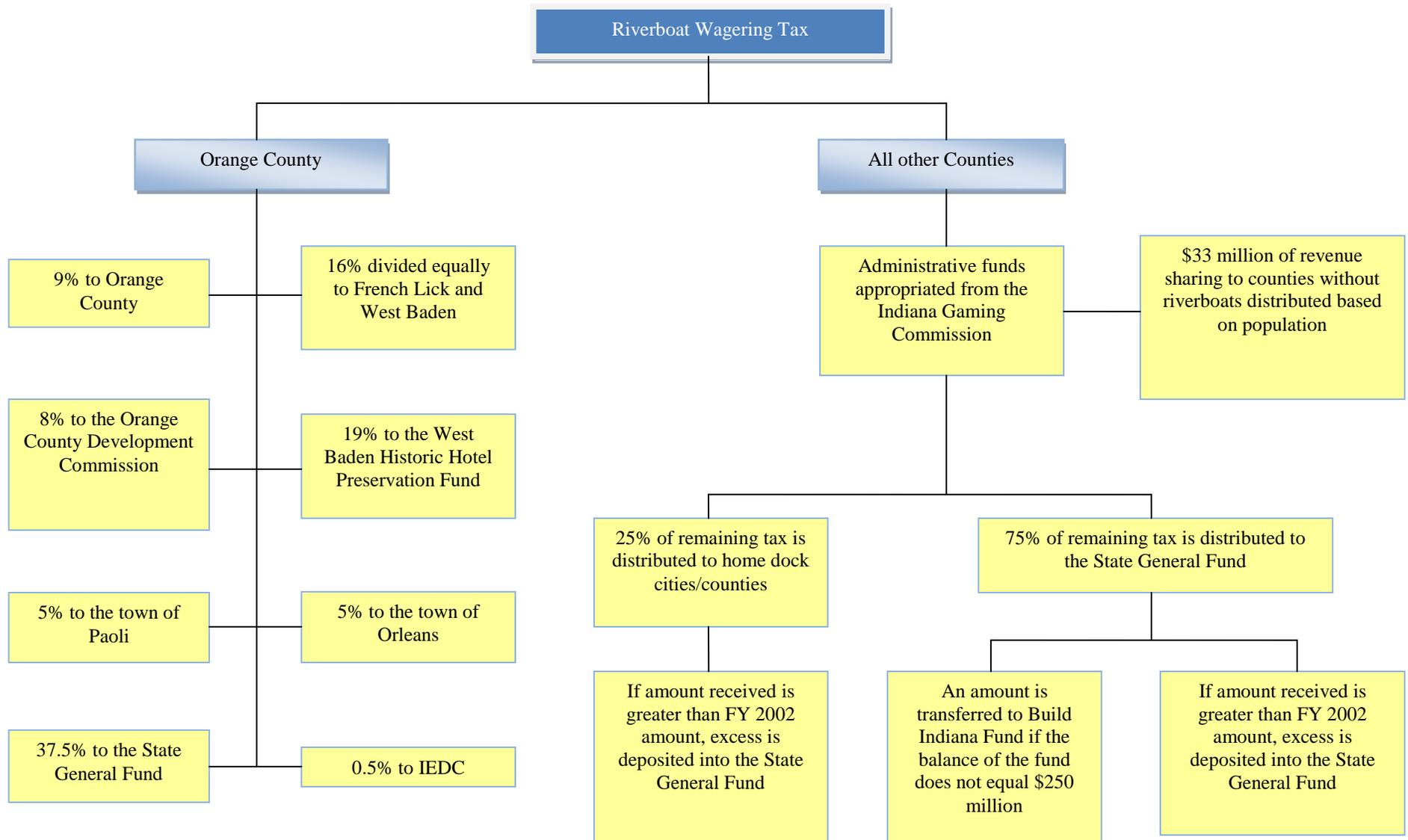
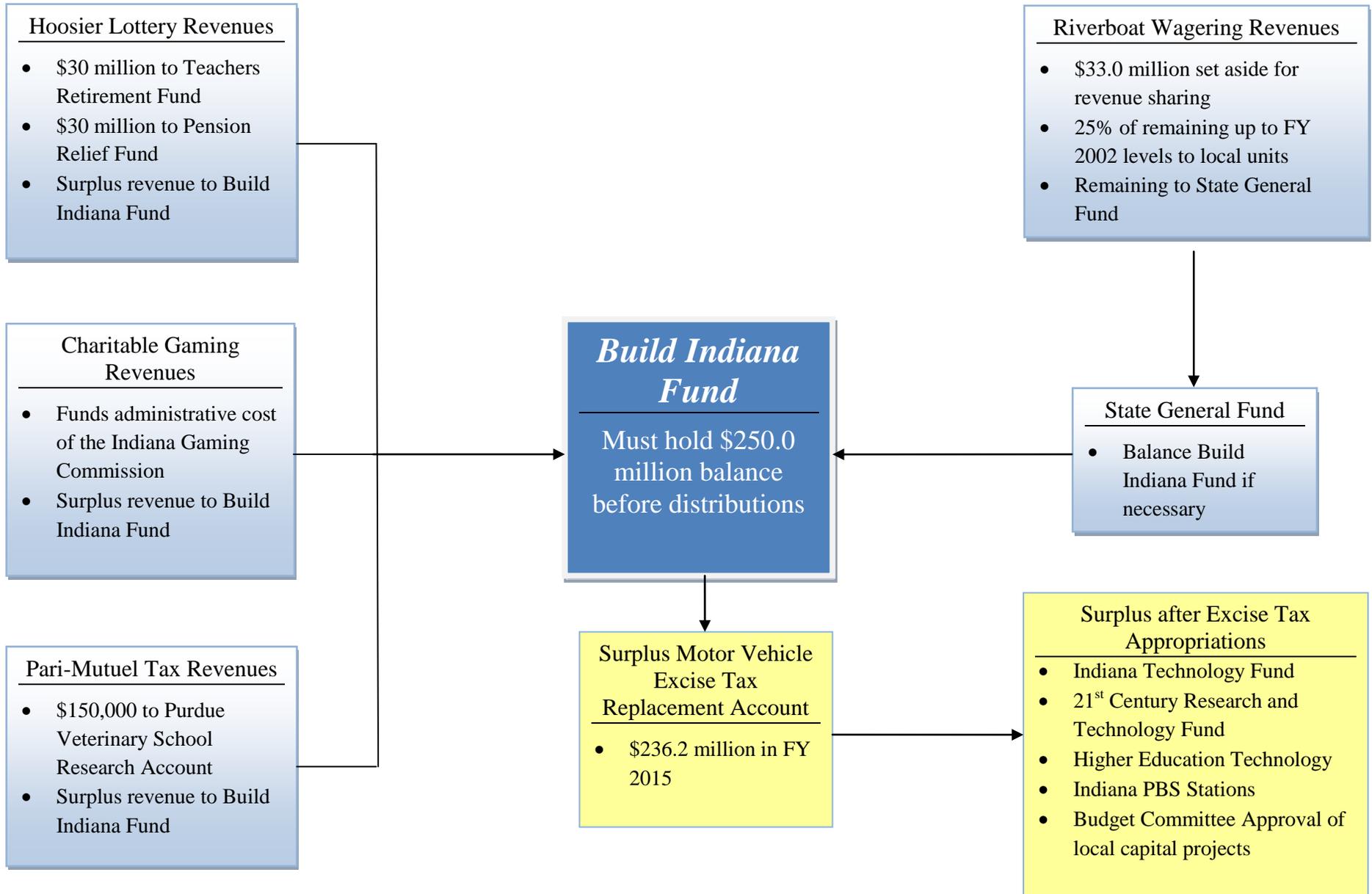


Chart 5: Build Indiana Fund Distribution Sources and Uses



Historical Tables Appendix

Historical Table 1: Distributable Revenues by Source

Revenue Source	FY 2014 Revenue	FY 2013 Revenue	FY 2012 Revenue	FY 2011 Revenue	FY 2010 Revenue
Riverboat Admission Tax	59,771,378	69,463,487	75,142,113	79,000,000	80,893,767
Riverboat Wagering Tax	485,225,554	579,888,810	630,336,171	663,570,980	669,332,660
Racetrack/Slot Machine Wagering Tax	147,187,486	155,435,909	170,218,214	187,594,192	165,328,204
Pari-Mutuel Wagering Tax	2,226,309	1,980,000	2,900,419	2,940,581	3,146,620
Pari-Mutuel Satellite Facility Wagering Tax	310,047	385,806	460,000	514,720	543,140
Hoosier Lottery	226,324,253	224,519,352	207,589,985	230,199,434	183,860,864
Charitable Gaming Tax	4,988,429	4,740,000	5,740,000	5,740,000	5,900,000
Total Revenue	\$926,071,753	\$1,036,413,364	\$1,092,386,901	\$1,169,559,907	\$1,109,005,256

Historical Table 2: Build Indiana Fund Distributions

Projects	FY 2014 Revenue	FY 2013 Revenue	FY 2012 Revenue	FY 2011 Revenue	FY 2010 Revenue
Motor Vehicle Excise Tax Replacement	236,212,440	236,212,440	236,212,440	236,212,440	236,212,440
State and Local Projects	12,034,573	13,700,000	14,201,883	14,018,099	15,311,369
Total Distribution	248,247,013	\$249,912,440	\$250,414,323	\$250,230,539	\$251,523,809

Historical Table 3: State and Local Project Distributions:

Accounts/Funds	FY 2014 Distribution	FY 2013 Distribution	FY 2012 Distribution	FY 2011 Distribution	FY 2010 Distribution
Lottery and Gaming Surplus Account	4,941,751	4,997,920	4,997,920	\$5,025,000	
Education Technology Fund	3,086,072	3,086,072	3,086,072	\$3,809,965	\$3,809,965
School and Library Internet Connection Fund	2,533,875	2,624,500	2,624,500	\$2,650,000	\$2,800,000
Inspire Fund	1,382,250	1,382,250	1,382,250	\$1,350,000	\$1,500,000
Total Project Distribution	11,943,948	\$12,090,742	\$12,090,742	\$12,834,965	\$8,109,965

FY 2015 Statutory Regulation Appendix

Gaming Source

Indiana Code

Riverboat Gaming

<i>Build Indiana Fund</i>	<i>IC 4-30-17</i>
<i>Riverboat Admissions Revenue</i>	<i>IC 4-33-12</i>
<i>Riverboat Admissions Distributions</i>	<i>IC 4-33-12-6</i>
<i>Riverboat Supplemental Admissions Distributions</i>	<i>IC 4-33-13-5(g)</i>
<i>Riverboat Wagering Revenue</i>	<i>IC 4-33-13-1.5</i>
<i>Riverboat Wagering Distributions</i>	<i>IC 4-33-13-5</i>
<i>State Gaming Fund Appropriation</i>	<i>IC 4-33-13-4</i>

Racetrack Slot Machine Gaming

<i>County Slot Machine Wagering Revenue</i>	<i>IC 4-35-8.5-1</i>
<i>County Slot Machine Wagering Distributions</i>	<i>IC 4-35-8.5-3</i>
<i>Gaming Integrity Fund</i>	<i>IC 4-35-7-15(b)</i>
<i>Racetrack Gambling Distributions</i>	<i>IC 4-35-7-12</i>
<i>Slot Machine in Counties Wagering Revenue and Distribution</i>	<i>IC 4-35-8</i>
<i>Supplemental Slots Tax</i>	<i>IC 4-35-8.9</i>

Pari-Mutuel Gaming (Racinos)

<i>Indiana Horse Racing Commission Operating Fund</i>	<i>IC 4-31-10-3</i>
<i>Satellite Wagering Revenue</i>	<i>IC 4-31-9-9</i>
<i>Satellite Wagering Distributions</i>	<i>IC 4-31-9-9(a)</i>
<i>Wagering Revenue</i>	<i>IC 4-31-9-3(a)</i>
<i>Wagering Distributions</i>	<i>IC 4-31-9-3(b)</i>

Lottery Gaming

<i>Build Indiana Fund Distribution</i>	<i>IC 4-30-16-3(a)(3)</i>
<i>Pension Distributions</i>	
<i>Teachers Retirement Fund</i>	<i>PL 240-1993</i>
<i>Pension Relief Fund</i>	<i>PL 273-1999</i>

Charitable Gaming

<i>Build Indiana Fund</i>	<i>IC 4-32.2-7-7</i>
<i>Charity Gaming Enforcement Fund Appropriation</i>	<i>IC 4-35.2-7-6 (PL 91-2006)</i>